Docket No.: 1422-0655PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Makoto ISHIKAWA, et al.

Conf.: 7260

Application No.: 10/518,926

Art Unit: 1712

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Examiner: Timothy KUGEL

For: OIL-IN-WATER EMULSION COMPOSITION

AMENDMENT UNDER 37 CFR 1.116

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

Responsive to the Office Action of September 4, 2007, the period for response being extended two months to February 4, 2008, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

This response includes:

Amended Claim Set;

Remarks; and

Declaration under 37 CFR 1.132.